

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Whitley Co Cons Schools (8665)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
<b>Student Instructional Support</b>							
Certified Salaries	110	\$1,717,795	\$1,666,120	\$1,536,750	\$1,575,787	-2.13%	2.54%
Non - Certified Salaries	120	\$691,480	\$707,105	\$785,558	\$781,649	3.11%	-0.50%
Group Health Insurance	222	\$437,183	\$447,806	\$460,588	\$487,585	2.77%	5.86%
Operational Supplies	611	\$134,413	\$167,464	\$131,381	\$170,432	6.12%	29.72%
Teacher Retirement Fund, After 7-1-95	216	\$139,564	\$137,075	\$129,037	\$133,032	-1.19%	3.10%
Social Security Certified	212	\$126,798	\$121,864	\$112,340	\$114,665	-2.48%	2.07%
Other Professional and Technical Services	319	\$136,608	\$123,424	\$103,904	\$111,633	-4.92%	7.44%
Public Employees Retirement Fund	214	\$80,672	\$90,339	\$105,709	\$105,720	6.99%	0.01%
Other Employee Benefits	241 - 290	\$58,536	\$69,355	\$67,324	\$69,028	4.21%	2.53%
Telephone	531	\$62,605	\$59,495	\$56,335	\$62,722	0.05%	11.34%
Social Security Noncertified	211	\$48,896	\$49,553	\$54,657	\$54,914	2.94%	0.47%
Other Group Insurance Authorized by Statute	224	\$40,272	\$38,698	\$36,564	\$35,653	-3.00%	-2.49%
Postage and Postage Machine Rental	532	\$19,022	\$23,190	\$12,323	\$20,215	1.53%	64.04%
Teacher Retirement Fund, Prior to 7-1-95	215	\$16,020	\$15,757	\$14,258	\$14,383	-2.66%	0.87%
Travel	580	\$27,285	\$22,904	\$15,588	\$14,349	-14.84%	-7.95%
Terminal Leave	125	\$0	\$0	\$77	\$10,143	NA	13073.87%
Workers Compensation Insurance	225	\$8,155	\$8,510	\$9,478	\$9,967	5.15%	5.16%
Pupil Services	313	\$225	\$674	\$5,670	\$5,670	124.05%	0.00%
Dues and Fees	810	\$4,538	\$5,527	\$6,321	\$5,448	4.68%	-13.81%
Group Life Insurance	221	\$4,486	\$4,251	\$4,208	\$4,184	-1.73%	-0.56%
Pre-2008 Object Code - Temporary Salaries	130	\$18,245	\$6,040	\$178	\$3,625	-33.24%	1942.25%
Statistical Services	317	\$26,150	\$25,413	\$30,575	\$1,499	-51.07%	-95.10%
Repairs and Maintenance Services	430	\$440	\$822	\$937	\$510	3.76%	-45.57%
Equipment	730	\$3,697	\$16,508	\$0	\$468	-40.35%	NA
Library Books	640	\$234	\$0	\$0	\$0	-100.00%	NA
Unemployment Insurance	230	\$0	\$8,907	\$0	\$0	NA	NA
<b>Student Instructional Support Total</b>		<b>\$3,803,319</b>	<b>\$3,816,799</b>	<b>\$3,679,759</b>	<b>\$3,793,280</b>	<b>-0.07%</b>	<b>3.09%</b>
<b>Student Academic Achievement</b>							
Certified Salaries	110	\$9,751,916	\$9,345,109	\$8,377,201	\$9,389,798	-0.94%	12.09%
Group Health Insurance	222	\$2,237,001	\$2,182,134	\$2,277,579	\$2,475,322	2.56%	8.68%

## Trends in School Corporation Expenditures by Object

### Biannual Financial Report Data

#### Whitley Co Cons Schools (8665)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Non - Certified Salaries	120	\$1,294,392	\$1,258,714	\$1,267,391	\$1,155,978	-2.79%	-8.79%
Teacher Retirement Fund, After 7-1-95	216	\$629,512	\$657,889	\$604,858	\$728,814	3.73%	20.49%
Social Security Certified	212	\$736,710	\$706,877	\$636,904	\$706,651	-1.04%	10.95%
Equipment	730	\$749,908	\$952,958	\$916,607	\$390,036	-15.08%	-57.45%
Pre-2008 Object Code - Temporary Salaries	130	\$302,800	\$306,828	\$329,846	\$327,080	1.95%	-0.84%
Other Group Insurance Authorized by Statute	224	\$244,700	\$235,329	\$231,950	\$229,509	-1.59%	-1.05%
Operational Supplies	611	\$232,876	\$260,289	\$209,276	\$222,737	-1.11%	6.43%
Public Employees Retirement Fund	214	\$154,080	\$155,000	\$169,477	\$150,738	-0.55%	-11.06%
Other Employee Benefits	241 - 290	\$121,368	\$115,872	\$116,632	\$129,879	1.71%	11.36%
Other Professional and Technical Services	319	\$95,317	\$100,567	\$105,989	\$120,585	6.05%	13.77%
Teacher Retirement Fund, Prior to 7-1-95	215	\$121,885	\$102,666	\$88,208	\$85,217	-8.56%	-3.39%
Social Security Noncertified	211	\$89,490	\$88,163	\$89,000	\$81,161	-2.41%	-8.81%
Workers Compensation Insurance	225	\$42,581	\$45,072	\$47,264	\$52,623	5.44%	11.34%
Travel	580	\$26,890	\$37,098	\$47,263	\$51,239	17.49%	8.41%
Statistical Services	317	\$0	\$0	\$0	\$36,628	NA	NA
Transfer Tuition to Other School Corps Within State	561	\$119,005	\$181,293	\$101,292	\$35,811	-25.93%	-64.65%
Library Books	640	\$24,693	\$26,260	\$21,659	\$24,992	0.30%	15.39%
Instructional Programs Improvement Services	312	\$151,992	\$87,880	\$112,648	\$19,890	-39.85%	-82.34%
Group Life Insurance	221	\$14,938	\$14,879	\$14,108	\$13,177	-3.09%	-6.60%
Periodicals	650	\$10,950	\$11,122	\$10,722	\$9,944	-2.38%	-7.26%
Textbooks	630	\$384,661	\$95,635	\$28,586	\$9,570	-60.28%	-66.52%
Other Communication Services	533 - 539	\$7,762	\$26,151	\$8,228	\$8,670	2.81%	5.38%
Dues and Fees	810	\$11,583	\$4,555	\$3,529	\$5,992	-15.19%	69.83%
Unemployment Insurance	230	\$4,830	\$4,529	\$1,664	\$5,515	3.37%	231.45%
Other Supplies and Materials	615, 660 - 689	\$3,613	\$3,164	\$2,777	\$3,675	0.43%	32.32%
Telephone	531	\$5,418	\$3,533	\$2,718	\$3,542	-10.08%	30.30%
Instruction Services	311	\$4,047	\$2,800	\$3,004	\$3,374	-4.45%	12.32%
Postage and Postage Machine Rental	532	\$965	\$745	\$145	\$247	-28.86%	70.21%
Terminal Leave	125	\$685	\$82	\$0	\$122	-35.08%	NA
Services Purch. From School Corp/Ed Service Ag. in State	591	\$550	\$0	\$0	\$0	-100.00%	NA
Repairs and Maintenance Services	430	\$0	\$0	\$995	\$0	NA	-100.00%
<b>Student Academic Achievement Total</b>		<b>\$17,577,117</b>	<b>\$17,013,192</b>	<b>\$15,827,520</b>	<b>\$16,478,518</b>	<b>-1.60%</b>	<b>4.11%</b>

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Whitley Co Cons Schools (8665)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
<b>Overhead and Operational</b>							
Non - Certified Salaries	120	\$2,943,873	\$3,012,332	\$2,841,950	\$2,798,552	-1.26%	-1.53%
Repairs and Maintenance Services	430	\$683,631	\$704,657	\$776,176	\$895,205	6.97%	15.34%
Light and Power - Other Than Heating and Cooling	625	\$582,882	\$605,473	\$616,232	\$636,857	2.24%	3.35%
Food Purchases	614	\$610,883	\$552,532	\$474,647	\$492,940	-5.22%	3.85%
Group Health Insurance	222	\$370,678	\$398,987	\$423,186	\$429,605	3.76%	1.52%
Public Employees Retirement Fund	214	\$339,459	\$371,307	\$363,502	\$353,736	1.04%	-2.69%
Vehicles	731	\$339,698	\$428,646	\$0	\$352,098	0.90%	NA
Insurance	520	\$259,966	\$259,149	\$279,767	\$252,410	-0.73%	-9.78%
Certified Salaries	110	\$127,000	\$137,604	\$226,593	\$226,783	15.60%	0.08%
Social Security Noncertified	211	\$220,945	\$226,539	\$213,256	\$206,786	-1.64%	-3.03%
Gasoline and Lubricants	613	\$296,888	\$294,744	\$232,781	\$168,393	-13.22%	-27.66%
Water and Sewage	411	\$160,351	\$152,272	\$153,650	\$156,972	-0.53%	2.16%
Operational Supplies	611	\$128,652	\$155,535	\$146,894	\$124,383	-0.84%	-15.32%
Heating and Cooling for Buildings - Gas	622	\$145,378	\$225,088	\$194,028	\$115,440	-5.60%	-40.50%
Workers Compensation Insurance	225	\$94,455	\$104,745	\$107,909	\$108,151	3.44%	0.22%
Other Professional and Technical Services	319	\$0	\$6,045	\$159,461	\$67,167	NA	-57.88%
Board Member Compensation	115	\$35,220	\$34,520	\$37,380	\$34,900	-0.23%	-6.63%
Travel	580	\$42,078	\$44,010	\$51,266	\$23,908	-13.18%	-53.37%
Dues and Fees	810	\$18,571	\$19,371	\$19,123	\$19,709	1.50%	3.06%
Overtime Salaries	140	\$19,720	\$17,649	\$18,161	\$18,057	-2.18%	-0.57%
Tires and Repairs	612	\$13,750	\$11,934	\$17,375	\$16,629	4.87%	-4.30%
Social Security Certified	212	\$9,037	\$10,181	\$16,724	\$16,613	16.44%	-0.66%
Other Group Insurance Authorized by Statute	224	\$15,760	\$16,377	\$16,109	\$16,340	0.91%	1.43%
Pre-2008 Object Code - Temporary Salaries	130	\$28,586	\$17,299	\$16,855	\$15,852	-13.71%	-5.95%
Terminal Leave	125	\$10,435	\$47,642	\$53,104	\$15,722	10.79%	-70.39%
Removal of Refuse and Garbage	412	\$13,824	\$13,824	\$13,824	\$13,824	0.00%	0.00%
Other Communication Services	533 - 539	\$11,011	\$11,482	\$11,431	\$10,952	-0.13%	-4.19%
Teacher Retirement Fund, After 7-1-95	216	\$0	\$1,111	\$10,157	\$10,160	NA	0.03%
Other Purchased Services	593	\$4,205	\$5,806	\$7,873	\$9,686	23.20%	23.03%
Board of Education Services	318	\$7,246	\$4,479	\$5,532	\$7,591	1.17%	37.21%
Equipment	730	\$14,891	\$33,563	\$176,424	\$7,140	-16.79%	-95.95%
Other Purchased Property Services	490 - 499	\$4,548	\$4,029	\$6,192	\$5,891	6.68%	-4.86%

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Other Employee Benefits	241 - 290	\$5,000	\$5,000	\$5,000	\$5,000	0.00%	0.00%
Postage and Postage Machine Rental	532	\$433	\$4,209	\$4,345	\$4,380	78.37%	0.81%
Group Life Insurance	221	\$4,407	\$4,453	\$4,301	\$4,194	-1.23%	-2.48%
Teacher Retirement Fund, Prior to 7-1-95	215	\$3,810	\$3,810	\$3,883	\$3,886	0.50%	0.08%
Advertising	540	\$4,284	\$6,039	\$6,183	\$2,889	-9.38%	-53.28%
Textbooks	630	\$2,357	\$1,835	\$3,016	\$2,638	2.86%	-12.53%
Student Transportation Services	510	\$1,460	\$2,748	\$5,135	\$2,632	15.87%	-48.74%
Official Bond Premiums	525	\$1,975	\$1,925	\$1,845	\$1,771	-2.69%	-4.00%
Telephone	531	\$3,199	\$2,180	\$1,926	\$1,759	-13.89%	-8.69%
Miscellaneous Objects	876 - 899	\$1,129	\$1,026	\$1,541	\$757	-9.49%	-50.84%
Periodicals	650	\$134	\$49	\$49	\$49	-22.23%	0.00%
Severance/Early Retirement Pay	213	\$4,915	\$0	\$0	\$0	-100.00%	NA
Bank Service Charges	871	\$4,686	\$535	\$0	\$0	-100.00%	NA
Unemployment Insurance	230	\$4,510	(\$3,397)	\$137	\$0	-100.00%	-100.00%
Rentals	440	\$0	\$118	\$0	\$0	NA	NA
Awards	875	\$0	\$1,643	\$0	\$0	NA	NA

<b>Overhead and Operational Total</b>		<b>\$7,595,917</b>	<b>\$7,961,108</b>	<b>\$7,724,923</b>	<b>\$7,658,408</b>	<b>0.21%</b>	<b>-0.86%</b>
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**Non Operational**

Redemption of Principal	831	\$3,375,228	\$3,655,907	\$3,866,022	\$4,333,638	6.45%	12.10%
Interest	832	\$1,569,038	\$1,515,148	\$1,271,545	\$1,193,131	-6.62%	-6.17%
Equipment	730	\$171,434	\$215,011	\$514,085	\$205,511	4.64%	-60.02%
Non - Certified Salaries	120	\$208,744	\$204,648	\$206,366	\$196,508	-1.50%	-4.78%
Certified Salaries	110	\$154,260	\$147,300	\$134,075	\$170,942	2.60%	27.50%
Other Professional and Technical Services	319	\$25,969	\$77,924	\$144,532	\$121,007	46.92%	-16.28%
Construction Services	450	\$1,165,502	\$557,013	\$165,061	\$102,128	-45.59%	-38.13%
Operational Supplies	611	\$53,461	\$41,998	\$46,604	\$40,545	-6.68%	-13.00%
Vehicles	731	\$0	\$0	\$0	\$22,512	NA	NA
Rentals	440	\$11,756	\$15,907	\$18,116	\$16,076	8.14%	-11.26%
Social Security Noncertified	211	\$15,705	\$15,435	\$15,670	\$14,907	-1.30%	-4.87%
Social Security Certified	212	\$11,801	\$11,268	\$10,248	\$13,077	2.60%	27.60%
Teacher Retirement Fund, After 7-1-95	216	\$12,984	\$12,407	\$10,663	\$12,722	-0.51%	19.31%
Public Employees Retirement Fund	214	\$7,548	\$8,209	\$8,633	\$8,766	3.81%	1.54%

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Group Health Insurance	222	\$13,873	\$10,866	\$6,087	\$6,659	-16.76%	9.40%
Workers Compensation Insurance	225	\$2,154	\$2,444	\$2,507	\$2,187	0.38%	-12.77%
Gasoline and Lubricants	613	\$3,707	\$3,151	\$2,861	\$2,024	-14.04%	-29.26%
Bank Service Charges	871	\$0	\$1,000	\$1,000	\$2,000	NA	100.00%
Other Group Insurance Authorized by Statute	224	\$1,471	\$1,440	\$1,381	\$990	-9.43%	-28.30%
Repairs and Maintenance Services	430	\$1,370	\$1,191	\$1,152	\$704	-15.33%	-38.89%
Insurance	520	\$719	\$711	\$710	\$701	-0.63%	-1.27%
Teacher Retirement Fund, Prior to 7-1-95	215	\$681	\$671	\$678	\$578	-4.01%	-14.64%
Group Life Insurance	221	\$66	\$66	\$66	\$66	0.00%	0.00%
Awards	875	\$2,300	\$0	\$0	\$0	-100.00%	NA
Unemployment Insurance	230	\$0	\$912	(\$304)	\$0	NA	100.00%
<b>Non Operational Total</b>		<b>\$6,809,772</b>	<b>\$6,500,628</b>	<b>\$6,427,758</b>	<b>\$6,467,378</b>	<b>-1.28%</b>	<b>0.62%</b>
<b>Grand Total</b>		<b>\$35,786,126</b>	<b>\$35,291,727</b>	<b>\$33,659,961</b>	<b>\$34,397,584</b>	<b>-0.98%</b>	<b>2.19%</b>